



# Balestra, Harr & Scherer, CPAs, Inc.

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Accounting, Auditing and Consulting Services for Federal, State and Local Governments

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Democratic Party  
Warren County  
Agreed-Upon Procedures  
For the Year Ended December 31, 2014





# Dave Yost • Auditor of State

Executive Committee  
Warren County Democratic Party  
P.O. Box 705  
Lebanon, Ohio 45036

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Warren County Democratic Party prepared by Balestra, Harr & Scherer, CPAs, Inc., for the period January 1, 2014 through December 31, 2014. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Warren County Democratic Party is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

April 22, 2015

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# Balestra, Harr & Scherer, CPAs, Inc.

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## Independent Accountants' Report on Applying Agreed-Upon Procedures

March 26, 2015

Secretary of State of Ohio  
Democratic Executive Committee  
Warren County  
P.O. Box 705  
Lebanon, Ohio 45036

We have performed the procedures enumerated below, with which the Democratic Executive Committee (the Committee) agreed, solely to assist the Committee in evaluating its compliance with certain requirements included in Ohio Rev. Code Sections 3517.1012, 3517.13(X)(1), 2(b), (3)(a), and (4), 3517.17, and 3517.18, for the year ended December 31, 2014. The Committee is responsible for complying with these requirements. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the Committee. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### Cash Receipts

1. We inquired of the Committee whether they deposited all gifts from corporations, labor organizations and all gifts restricted to operations into the same fund into which they deposit amounts received from the State Tax Commissioner. Management informed us they received no such gifts.
2. We footed each *Statement of Political Party Restricted Fund Deposits* Ohio Rev. Code Section 3517.17 requires (Deposit Form 31-CC), filed for 2014. We noted no computational errors.
3. We compared bank deposits reflected in 2014 restricted fund bank statements to total deposits recorded in Deposit Forms 31-CC and 31-A-2 filed for 2014. The bank deposit amounts agreed to the deposits recorded in the Form.
4. We scanned the Committee's 2014 bank statements and noted reflected four quarterly payments received from the State Tax Commissioner pursuant to Ohio Rev. Code 3517.17(A). The Deposit Form 31-CC reported the sum of these four payments without exception.

5. We scanned other recorded 2014 receipts for evidence that a corporation or labor organization may have exceeded the \$10,000 annual gift limit Ohio Rev. Code 3517.13(X)(3)(a) imposes. We found no evidence that any corporation or labor organization exceeded this limit.

#### **Cash Reconciliation**

1. We recomputed the mathematical accuracy of the December 31, 2014 reconciliation for the bank account used for receipts and disbursements restricted pursuant to Ohio Rev. Code Section 3517.1012(A). We found no computational errors.
2. We agreed the bank balance on the reconciliation to the bank statement balance as of December 31, 2014. The balances agreed.

#### **Cash Disbursements**

1. We footed each *Statement of Expenditures* Ohio Rev. Code Section 3517.17 requires (Disbursement Form 31-B), filed for 2014. We noted no computational errors.
2. Per Ohio Rev. Code 3517.13(X)(1), we scanned Disbursement Form 31-B filed for 2014 and inquired of management whether they transferred any cash from the restricted fund to any other political party account into which contributions may be made or from which contributions or expenditures may be made. We found no evidence of prohibited transfers.
3. We compared the amounts on checks or other disbursements reflected in 2014 restricted fund bank statements to disbursement amounts reported on Disbursement Forms 31-B filed for 2014. We found no discrepancies.
4. We haphazardly selected ten disbursement transactions on Disbursement Forms 31-M filed for 2014 and traced the payee and amount to payee invoices and to the payee's name on canceled checks or bank statements. The payees and amounts recorded on Disbursement Forms 31-M agreed to the payees and amounts on the cancelled checks or bank statements and invoices.
5. We scanned the payee for each 2014 disbursement for evidence that it might represent a contribution or campaign-related disbursement, both of which Ohio Rev. Code 3517.13(X)(2)(b) prohibit. We found no evidence that any restricted fund disbursements represented contributions or campaign-related disbursements.
6. We compared the signature of 2014 checks to the list dated March 31, 2015 of authorized signatories the Committee provided to us. The signatory on all checks we selected was an approved signatory. We compared the endorsement to the payee listed on the check without exception.
7. We scanned each 2014 restricted fund disbursement recorded on Form 31-M for evidence that it represented a transfer from the restricted fund to any other state or county political party, which Ohio Rev. Code 3517.13(X)(4) prohibits. We found no evidence of any transfers.

8. We compared the purpose of the disbursements we selected in step 4 above listed on 2014 Disbursement Forms 31-M to the purpose listed on the vendor invoice and to the purposes Ohio Rev. Code Section 3517.18 permits. We found no instances where the purpose described on the invoice violated the restrictions of Ohio Rev. Code Section 3517.18.

We were not engaged to, and did not examine each *Statement of Political Party Restricted Fund Deposits* and *Statement of Political Party Restricted Fund Disbursements* filed for 2014, the objective of which would have been to opine on compliance. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for the information and use of the Secretary of State of Ohio and for the Democratic Executive Committee and is not intended to be and should not be used by anyone other than these specified parties.

*Balestra, Harr & Scherer, CPAs*

Balestra, Harr, & Scherer CPAs, Inc.  
Piketon, Ohio  
March 26, 2015





# Dave Yost • Auditor of State

**WARREN COUNTY DEMOCRATIC PARTY**

**WARREN COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MAY 7, 2015**